

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**North White School Corp (8515)**

| 1006 Category                             | Account                                     | FY 1997            | FY 2006            | FY 2007            | 10 Year Increase | 1 Year Increase |
|---|---|--------------------|--------------------|--------------------|------------------|-----------------|
| <b>Student Academic Achievement</b>       |   |                    |                    |                    |                  |                 |
|   | 11050 Full Day Kindergarten                 | \$0                | \$0                | \$12,926           | n/a              | n/a             |
|   | 11100 Elementary                            | \$1,301,046        | \$1,663,119        | \$1,556,173        | 20%              | -6%             |
|   | 11200 Middle/Junior High                    | \$142,959          | \$676,616          | \$556,564          | 289%             | -18%            |
|   | 11300 High School                           | \$878,295          | \$887,697          | \$922,001          | 5%               | 4%              |
|   | 11350 Honors Diploma Award                  | \$0                | \$0                | \$2,016            | n/a              | n/a             |
|   | 11440 Health Occupations                    | \$0                | \$190              | \$1,434            | n/a              | > 500%          |
|   | 11450 Consumer and Homemaking               | \$39,953           | \$57,900           | \$58,446           | 46%              | 1%              |
|   | 11490 Industrial Education B                | \$40,911           | \$57,655           | \$58,608           | 43%              | 2%              |
|   | 11910 Competency Testing                    | \$414              | \$5,350            | \$780              | 88%              | -85%            |
|   | 12100 Gifted and Talented                   | \$24,177           | \$13,862           | \$13,973           | -42%             | 1%              |
|   | 12350 Homebound                             | \$0                | \$285              | \$0                | n/a              | -100%           |
|   | 12520 Compensatory                          | \$0                | \$2,898            | \$3,808            | n/a              | 31%             |
|   | 12710 Equal Opportunity At Risk             | \$41,175           | \$50,091           | \$52,827           | 28%              | 5%              |
|   | 12900 Other Special Programs                | \$0                | \$2,107            | \$0                | n/a              | -100%           |
|   | 13100 Adult Basic Education                 | \$0                | \$54,315           | \$57,247           | n/a              | 5%              |
|   | 13600 Special Interest Programs             | \$0                | \$1,275            | \$1,275            | n/a              | 0%              |
|   | 13900 Other Adult/Continuing Ed Programs    | \$0                | \$7,929            | \$2,086            | n/a              | -74%            |
|   | 14100 Elementary                            | \$630              | \$0                | \$0                | -100%            | n/a             |
|   | 14200 Middle/Junior High                    | \$0                | \$2,573            | \$0                | n/a              | -100%           |
|   | 14300 High School                           | \$13,806           | \$3,045            | \$19,698           | 43%              | > 500%          |
|   | 16100 Remediation Testing                   | \$17,299           | \$25,011           | \$13,125           | -24%             | -48%            |
|   | 16200 Preventive Remediation                | \$23,034           | \$29,249           | \$29,547           | 28%              | 1%              |
|   | 22210 Service Area Direction                | \$30,382           | \$49,186           | \$51,287           | 69%              | 4%              |
|   | 22220 School Library                        | \$31,159           | \$31,076           | \$28,764           | -8%              | -7%             |
|   | 22230 Audiovisual                           | \$4,703            | \$4,137            | \$362              | -92%             | -91%            |
|   | 24100 Office of the Principal Services      | \$397,163          | \$520,055          | \$524,849          | 32%              | 1%              |
|   | 25820 Textbooks and Repairs                 | \$87,339           | \$109,724          | \$86,170           | -1%              | -21%            |
|   | 25840 Other Textbook Rental Services        | \$0                | \$800              | \$516              | n/a              | -35%            |
|   | 26497 Teachers Retirement Fund              | \$96,730           | \$209,365          | \$206,314          | 113%             | -1%             |
|   | 41100 Transfer Tuition                      | \$56,454           | \$48,251           | \$29,774           | -47%             | -38%            |
|   | 41300 Area Vocational Schools               | \$20,396           | \$16,329           | \$32,599           | 60%              | 100%            |
|   | 41400 Joint Services and Supply             | \$340,063          | \$617,602          | \$649,738          | 91%              | 5%              |
| <b>Student Academic Achievement Total</b> |   | <b>\$3,588,089</b> | <b>\$5,147,691</b> | <b>\$4,972,909</b> | <b>39%</b>       | <b>-3%</b>      |
| <b>Student Instructional Support</b>      |   |                    |                    |                    |                  |                 |
|   | 21190 Other Attendance/Social Work Services | \$0                | \$0                | \$150              | n/a              | n/a             |
|   | 21210 Service Area Direction                | \$81,231           | \$99,807           | \$111,237          | 37%              | 11%             |
|   | 21250 Records Maintenance                   | \$9,575            | \$14,465           | \$14,852           | 55%              | 3%              |

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|--|---|------------------|------------------|------------------|------------------|-----------------|
|  | 21290 Other Guidance Services                       | \$700            | \$0              | \$14,436         | > 500%           | n/a             |
|  | 21340 Nurse Services                                | \$20,330         | \$32,047         | \$35,224         | 73%              | 10%             |
|  | 21430 Psychological Counseling                      | \$5,399          | \$0              | \$0              | -100%            | n/a             |
|  | 21790 Other Student Services                        | \$0              | \$139            | \$0              | n/a              | -100%           |
|  | 22110 Service Area Direction                        | \$280            | \$0              | \$0              | -100%            | n/a             |
|  | 22120 Instruction & Curriculum Development          | \$11,747         | \$0              | \$4,933          | -58%             | n/a             |
|  | 22130 Instructional Staff Training Services         | \$0              | \$291            | \$23             | n/a              | -92%            |
|  | 22190 Instructional Staff Training Services - Other | \$0              | \$0              | \$1,164          | n/a              | n/a             |
|  | 23110 Service Area Direction                        | \$24,382         | \$22,051         | \$20,093         | -18%             | -9%             |
|  | 23190 Other Governing Body Services                 | \$447            | \$3,957          | \$1,167          | 161%             | -71%            |
|  | 23210 Office of the Superintendent                  | \$130,761        | \$195,110        | \$193,554        | 48%              | -1%             |
|  | 23220 Community Relations                           | \$3,650          | \$0              | \$300            | -92%             | n/a             |
|  | 23290 Other Executive Administrative Services       | \$3,153          | \$5,967          | \$7,001          | 122%             | 17%             |
|  | 26410 Service Area Direction                        | \$1,608          | \$2,150          | \$2,104          | 31%              | -2%             |
|  | 26450 Health Services                               | \$3,495          | \$2,045          | \$2,756          | -21%             | 35%             |
|  | 26700 Technology Coordinator                        | \$0              | \$59,500         | \$61,216         | n/a              | 3%              |
|  | 26710 Technology Support and Maintenance            | \$0              | \$58,228         | \$51,836         | n/a              | -11%            |
| <b>Student Instructional Support Total</b> |   | <b>\$296,758</b> | <b>\$495,756</b> | <b>\$522,045</b> | <b>76%</b>       | <b>5%</b>       |
| <b>Overhead and Operational</b>            |   |                  |                  |                  |                  |                 |
|  | 23150 Legal Services                                | \$3,000          | \$6,221          | \$13,334         | 344%             | 114%            |
|  | 23160 Promotion Expenses                            | \$2,163          | \$312            | \$50             | -98%             | -84%            |
|  | 23230 Staff Relations and Negotiations              | \$0              | \$3,400          | \$3,600          | n/a              | 6%              |
|  | 25291 Refund of Revenue                             | \$0              | \$880            | \$0              | n/a              | -100%           |
|  | 25292 Petty Cash                                    | \$1,075          | \$0              | \$378            | -65%             | n/a             |
|  | 25295 Bank Service Charge                           | \$0              | \$3,166          | \$2,930          | n/a              | -7%             |
|  | 25299 Other   | \$18             | \$653            | \$0              | -100%            | -100%           |
|  | 25360 Rent of Buildings & Equipment                 | \$58,363         | \$0              | \$0              | -100%            | n/a             |
|  | 25410 Service Area Direction                        | \$153,557        | \$243,493        | \$272,973        | 78%              | 12%             |
|  | 25420 Maintenance of Buildings                      | \$199,770        | \$328,356        | \$339,096        | 70%              | 3%              |
|  | 25430 Maintenance of Grounds                        | \$2,859          | \$1,853          | \$1,428          | -50%             | -23%            |
|  | 25440 Maintenance of Equipment                      | \$87,340         | \$187,043        | \$97,464         | 12%              | -48%            |
|  | 25450 Vehicle Maintenance (other than buses)        | \$1,852          | \$65             | \$0              | -100%            | -100%           |
|  | 25470 Insurance (other than buses)                  | \$27,378         | \$68,562         | \$54,483         | 99%              | -21%            |
|  | 25510 Service Area Direction                        | \$85,397         | \$72,312         | \$84,040         | -2%              | 16%             |
|  | 25520 Vehicle Operation                             | \$166,009        | \$252,246        | \$248,385        | 50%              | -2%             |
|  | 25540 Vehicle Servicing and Maintenance             | \$84,328         | \$128,986        | \$97,255         | 15%              | -25%            |
|  | 25550 Purchase of School Buses                      | \$109,936        | \$199,791        | \$148,954        | 35%              | -25%            |
|  | 25560 Insurance on Buses                            | \$3,962          | \$19,060         | \$15,484         | 291%             | -19%            |

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|---------------------------------------|--|--------------------|--------------------|--------------------|------------------|-----------------|
|                                       | 25580 Contracted Transportation Services             | \$6,471            | \$0                | \$3,538            | -45%             | n/a             |
|                                       | 25620 Food Preparation and Dispensing                | \$104,529          | \$136,596          | \$146,426          | 40%              | 7%              |
|                                       | 25630 Food Delivery                                  | \$137,808          | \$171,077          | \$183,674          | 33%              | 7%              |
|                                       | 25690 Other Food Services                            | \$4,864            | \$7,932            | \$7,927            | 63%              | 0%              |
|                                       | 25720 Purchasing                                     | \$55,539           | \$24,488           | \$18,500           | -67%             | -24%            |
|                                       | 25920 Ditch Assessments                              | \$27               | \$0                | \$0                | -100%            | n/a             |
|                                       | 26200 Planning, Research, Develop., & Evaluation     | \$0                | \$541              | \$2,593            | n/a              | 379%            |
|                                       | 26495 Official Bonds                                 | \$800              | \$343              | \$693              | -13%             | 102%            |
|                                       | 29000 Support Services - Other                       | \$0                | \$0                | \$11,400           | n/a              | n/a             |
|                                       | 31000 Direction of Community Services                | \$637              | \$0                | \$0                | -100%            | n/a             |
|                                       | 32000 Community Recreation                           | \$0                | \$1,800            | \$900              | n/a              | -50%            |
|                                       | 34000 Athletic Coaches                               | \$79,590           | \$111,205          | \$116,422          | 46%              | 5%              |
|                                       | 52200 Temporary Loans, INTEREST ON DEBT              | \$35,038           | \$60,297           | \$106,584          | 204%             | 77%             |
| <b>Overhead and Operational Total</b> |  | <b>\$1,412,309</b> | <b>\$2,030,679</b> | <b>\$1,978,510</b> | <b>40%</b>       | <b>-3%</b>      |
| <b>Nonoperational</b>                 |  |                    |                    |                    |                  |                 |
|                                       | 25330 Professional Services                          | \$392,570          | \$73,659           | \$26,086           | -93%             | -65%            |
|                                       | 25350 Building Acquisition/Construction/Improvement  | \$1,330,438        | \$118,238          | \$570,388          | -57%             | 382%            |
|                                       | 25352 Energy Savings Contracts                       | \$0                | \$204,228          | \$383,106          | n/a              | 88%             |
|                                       | 25370 Purchase of Moveable Equipment                 | \$77,741           | \$14,061           | \$0                | -100%            | -100%           |
|                                       | 25380 Purchase of Mobile or Fixed Equipment          | \$200,113          | \$242,662          | \$153,226          | -23%             | -37%            |
|                                       | 51100 Bonds, PRINCIPAL OF DEBT                       | \$0                | \$275,000          | \$280,000          | n/a              | 2%              |
|                                       | 52100 Bonds, INTEREST ON DEBT                        | \$0                | \$88,230           | \$79,819           | n/a              | -10%            |
|                                       | 53100 Buildings, LEASE RENTAL                        | \$520,588          | \$1,210,000        | \$1,210,000        | 132%             | 0%              |
|                                       | 54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA | \$12,458           | \$0                | \$0                | -100%            | n/a             |
|                                       | 54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS | \$135,606          | \$64,485           | \$64,898           | -52%             | 1%              |
|                                       | 59200 Bond Bank Fee                                  | \$0                | \$0                | \$14,209           | n/a              | n/a             |
| <b>Nonoperational Total</b>           |  | <b>\$2,669,514</b> | <b>\$2,290,563</b> | <b>\$2,781,730</b> | <b>4%</b>        | <b>21%</b>      |
| <b>prorated</b>                       |  |                    |                    |                    |                  |                 |
|                                       | 26491 PERF   | \$36,139           | \$64,793           | \$51,112           | 41%              | -21%            |
|                                       | 26492 Social Security                                | \$276,455          | \$388,209          | \$384,001          | 39%              | -1%             |
|                                       | 26493 Workmen's Compensation                         | \$5,247            | \$39,435           | \$38,723           | > 500%           | -2%             |
|                                       | 26494 Group Insurance                                | \$304,086          | \$695,250          | \$758,060          | 149%             | 9%              |
|                                       | 26496 Unemployment Compensation                      | \$0                | \$0                | \$421              | n/a              | n/a             |
|                                       | 26498 Severance/Early Retirement Pay                 | \$0                | \$1,044,527        | \$174,780          | n/a              | -83%            |
| <b>prorated Total</b>                 |  | <b>\$621,927</b>   | <b>\$2,232,213</b> | <b>\$1,407,097</b> | <b>126%</b>      | <b>-37%</b>     |

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| 1006 Category                           | Account | FY 1997            | FY 2006             | FY 2007             | 10 Year Increase        | 1 Year Increase        | FY97 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp |
|---|---------|--------------------|---------------------|---------------------|-------------------------|------------------------|---------------------|---------------------|---------------------|
| <b>1006 Category</b>                    |         | <b>FY1997</b>      | <b>FY2006</b>       | <b>FY2007</b>       | <b>10 Year Increase</b> | <b>1 Year Increase</b> |                     |                     |                     |
| Student Academic Achievement            |         | \$4,052,737        | \$6,796,850         | \$5,981,188         | 48%                     | -12%                   | 47.2%               | 55.7%               | 51.3%               |
| Student Instructional Support           |         | \$336,152          | \$684,104           | \$645,487           | 92%                     | -6%                    | 3.9%                | 5.6%                | 5.5%                |
| Overhead and Operational Nonoperational |         | \$1,527,130        | \$2,425,384         | \$2,253,885         | 48%                     | -7%                    | 17.8%               | 19.9%               | 19.3%               |
| <b>Grand Total</b>                      |         | <b>\$8,588,598</b> | <b>\$12,196,902</b> | <b>\$11,662,291</b> | <b>36%</b>              | <b>-4%</b>             |                     |                     |                     |

|   | FY1997       | FY2006       | FY2007       |
|---|--------------|--------------|--------------|
| <b>Student Instructional Expenditures (Academic Achievement plus Support)</b> | <b>51.1%</b> | <b>61.3%</b> | <b>56.8%</b> |